

## 4250 California Children and Families Commission

### FUND CONDITION STATEMENTS

	2014-15*	2015-16*	2016-17*
<b>0585 Counties Children and Families Account, California Children and Families Trust</b>			
<b>Fund <sup>s</sup></b>			
BEGINNING BALANCE	\$1	-	\$1,522
Prior Year Adjustments	27,813	-	-
Adjusted Beginning Balance	\$27,814	-	\$1,522
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	39	\$39	39
Transfers and Other Adjustments			
Revenue Transfer from California Children and Families First Trust Fund (0623) to Counties Children and Families Account, California Children and Families Trust Fund (0585), per Health and Safety Code Section 130105	344,112	333,558	323,320
Total Revenues, Transfers, and Other Adjustments	\$344,151	\$333,597	\$323,359
Total Resources	\$371,965	\$333,597	\$324,881
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	371,965	332,075	323,275
Total Expenditures and Expenditure Adjustments	\$371,965	\$332,075	\$323,275
FUND BALANCE	-	\$1,522	\$1,606
Reserve for economic uncertainties	-	1,522	1,606
<b>0623 California Children and Families First Trust Fund <sup>s</sup></b>			
BEGINNING BALANCE	\$4	\$5	\$12,752
Adjusted Beginning Balance	\$4	\$5	\$12,752
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4110400 Cigarette Tax	460,969	463,846	451,888
4163000 Investment Income - Surplus Money Investments	85	85	85
Transfers and Other Adjustments			
Revenue Transfer from California Children and Families First Trust Fund (0623) to Administration Account, California Children and Families Trust Fund (0638), per Health and Safety Code Section 130105	-4,301	-4,169	-4,042
Revenue Transfer from California Children and Families First Trust Fund (0623) to Breast Cancer Fund (0004), per Health and Safety Code Section 130105	-3,300	-3,600	-3,600
Revenue Transfer from California Children and Families First Trust Fund (0623) to Child Care Account, California Children and Families Trust Fund (0636), per Health and Safety Code Section 130105	-12,904	-12,565	-12,125
Revenue Transfer from California Children and Families First Trust Fund (0623) to Counties Children and Families Account, California Children and Families Trust Fund (0585), per Health and Safety Code Section 130105	-344,112	-333,560	-323,320
Revenue Transfer from California Children and Families First Trust Fund (0623) to Education Account, California Children and Families Trust Fund (0634), per Health and Safety Code Section 130105	-21,507	-20,847	-20,208
Revenue Transfer from California Children and Families First Trust Fund (0623) to Health Education Account, Cigarette and Tobacco Products Surtax Fund (0231), per Health and Safety Code Section 130105	-9,100	-10,000	-10,000
Revenue Transfer from California Children and Families First Trust Fund (0623) to Mass Media Communications Account, California Children and Families Trust Fund (0631), per Health and Safety Code Section 130105	-25,808	-25,017	-24,249

\* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

**4250 California Children and Families Commission**

	2014-15*	2015-16*	2016-17*
Revenue Transfer from California Children and Families First Trust Fund (0623) to Research Account, Cigarette and Tobacco Products Surtax Fund (0234), per Health and Safety Code Section 130105	-2,300	-2,500	-2,500
Revenue Transfer from California Children and Families First Trust Fund (0623) to Research and Development Account, California Children and Families Trust Fund (0637), per Health and Safety Code Section 130105	-12,904	-12,451	-12,121
Revenue Transfer from California Children and Families First Trust Fund (0623) to Unallocated Account, California Children and Families Trust Fund (0639), per Health and Safety Code Section 130105	-8,603	-8,339	-8,083
Total Revenues, Transfers, and Other Adjustments	<u>\$16,215</u>	<u>\$30,885</u>	<u>\$31,721</u>
Total Resources	\$16,219	\$30,890	\$44,473
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
Expenditures:			
0860 State Board of Equalization (State Operations)	<u>16,214</u>	<u>18,138</u>	<u>15,506</u>
Total Expenditures and Expenditure Adjustments	<u>\$16,214</u>	<u>\$18,138</u>	<u>\$15,506</u>
FUND BALANCE	\$5	\$12,752	\$28,967
Reserve for economic uncertainties	5	12,752	28,967

**0631 Mass Media Communications Account, California Children and Families Trust****Fund <sup>s</sup>**

BEGINNING BALANCE	\$20,500	\$23,804	\$21,918
Prior Year Adjustments	<u>399</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$20,899	\$23,804	\$21,918
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Revenues:			
4143500 Miscellaneous Services to the Public	597	597	597
4163000 Investment Income - Surplus Money Investments	64	64	64
Transfers and Other Adjustments			
Revenue Transfer from California Children and Families First Trust Fund (0623) to Mass Media Communication Account, California Children and Families Trust Fund (0631), per Health and Safety Code Section 130105	25,808	25,017	24,249
Total Revenues, Transfers, and Other Adjustments	<u>\$26,469</u>	<u>\$25,678</u>	<u>\$24,910</u>
Total Resources	\$47,368	\$49,482	\$46,828
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	<u>23,564</u>	<u>27,564</u>	<u>27,614</u>
Total Expenditures and Expenditure Adjustments	<u>\$23,564</u>	<u>\$27,564</u>	<u>\$27,614</u>
FUND BALANCE	\$23,804	\$21,918	\$19,214
Reserve for economic uncertainties	23,804	21,918	19,214

**0634 Education Account, California Children and Families Trust Fund <sup>s</sup>**

BEGINNING BALANCE	\$42,467	\$48,262	\$42,431
Prior Year Adjustments	<u>-24</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$42,443	\$48,262	\$42,431
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Revenues:			
4163000 Investment Income - Surplus Money Investments	128	128	128
4172500 Miscellaneous Revenue	163	-	163
Transfers and Other Adjustments			

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	2014-15*	2015-16*	2016-17*
Revenue Transfer from California Children and Families First Trust Fund (0623) to Education Account, California Children and Families Trust Fund (0634), per Health and Safety Code Section 130105	21,507	20,847	20,208
Total Revenues, Transfers, and Other Adjustments	<u>\$21,798</u>	<u>\$20,975</u>	<u>\$20,499</u>
Total Resources	\$64,241	\$69,237	\$62,930
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	<u>15,979</u>	<u>26,806</u>	<u>21,352</u>
Total Expenditures and Expenditure Adjustments	<u>\$15,979</u>	<u>\$26,806</u>	<u>\$21,352</u>
FUND BALANCE	\$48,262	\$42,431	\$41,578
Reserve for economic uncertainties	48,262	42,431	41,578

**0636 Child Care Account, California Children and Families Trust Fund<sup>s</sup>**

BEGINNING BALANCE	\$29,788	\$32,057	\$28,091
Prior Year Adjustments	<u>-29</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$29,759	\$32,057	\$28,091
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Revenues:			
4163000 Investment Income - Surplus Money Investments	87	87	87
Transfers and Other Adjustments			
Revenue Transfer from California Children and Families First Trust Fund (0623) to Child Care Account, California Children and Families Trust Fund (0636), per Health and Safety Code Section 130105	12,904	12,508	12,125
Total Revenues, Transfers, and Other Adjustments	<u>\$12,991</u>	<u>\$12,595</u>	<u>\$12,212</u>
Total Resources	\$42,750	\$44,652	\$40,303
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	<u>10,693</u>	<u>16,561</u>	<u>11,002</u>
Total Expenditures and Expenditure Adjustments	<u>\$10,693</u>	<u>\$16,561</u>	<u>\$11,002</u>
FUND BALANCE	\$32,057	\$28,091	\$29,301
Reserve for economic uncertainties	32,057	28,091	29,301

**0637 Research and Development Account, California Children and Families Trust Fund<sup>s</sup>**

BEGINNING BALANCE	\$25,903	\$33,508	\$37,139
Prior Year Adjustments	<u>-6</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$25,897	\$33,508	\$37,139
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Revenues:			
4163000 Investment Income - Surplus Money Investments	77	77	77
Transfers and Other Adjustments			
Revenue Transfer from California Children and Families First Trust Fund (0623) to Research and Development Account, California Children and Families Trust Fund (0637), per Health and Safety Code Section 130105	12,904	12,508	12,125
Total Revenues, Transfers, and Other Adjustments	<u>\$12,981</u>	<u>\$12,585</u>	<u>\$12,202</u>
Total Resources	\$38,878	\$46,093	\$49,341
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	<u>5,370</u>	<u>8,954</u>	<u>16,239</u>
Total Expenditures and Expenditure Adjustments	<u>\$5,370</u>	<u>\$8,954</u>	<u>\$16,239</u>
FUND BALANCE	\$33,508	\$37,139	\$33,102

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	2014-15*	2015-16*	2016-17*
Reserve for economic uncertainties	33,508	37,139	33,102
<b>0638 Administration Account, California Children and Families Trust Fund<sup>s</sup></b>			
BEGINNING BALANCE	\$21,442	\$19,640	\$17,971
Prior Year Adjustments	<u>-60</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$21,382	\$19,640	\$17,971
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	51	51	51
4172500 Miscellaneous Revenue	241	593	144
Transfers and Other Adjustments			
Revenue Transfer from California Children and Families First Trust Fund (0623) to Administration Account, California Children and Families Trust Fund (0638), per Health and Safety Code Section 130105	4,301	4,169	4,042
Total Revenues, Transfers, and Other Adjustments	<u>\$4,593</u>	<u>\$4,813</u>	<u>\$4,237</u>
Total Resources	\$25,975	\$24,453	\$22,208
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (State Operations)	6,331	6,474	6,490
8880 Financial Information System for California (State Operations)	<u>4</u>	<u>8</u>	<u>9</u>
Total Expenditures and Expenditure Adjustments	<u>\$6,335</u>	<u>\$6,482</u>	<u>\$6,499</u>
FUND BALANCE	\$19,640	\$17,971	\$15,709
Reserve for economic uncertainties	19,640	17,971	15,709
<b>0639 Unallocated Account, California Children and Families Trust Fund<sup>s</sup></b>			
BEGINNING BALANCE	\$14,365	\$13,725	\$16,010
Prior Year Adjustments	<u>-6</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$14,359	\$13,725	\$16,010
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	46	46	46
Transfers and Other Adjustments			
Revenue Transfer from California Children and Families First Trust Fund (0623) to Unallocated Account, California Children and Families Trust Fund (0639), per Health and Safety Code Section 130105	8,603	8,339	8,083
Total Revenues, Transfers, and Other Adjustments	<u>\$8,649</u>	<u>\$8,385</u>	<u>\$8,129</u>
Total Resources	\$23,008	\$22,110	\$24,139
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	<u>9,283</u>	<u>6,100</u>	<u>6,252</u>
Total Expenditures and Expenditure Adjustments	<u>\$9,283</u>	<u>\$6,100</u>	<u>\$6,252</u>
FUND BALANCE	\$13,725	\$16,010	\$17,887
Reserve for economic uncertainties	13,725	16,010	17,887

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